3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUPUN PUBLIC UTILITIES

Principal Office: 220 N FOREST ST
P.O. BOX 431
WAUPUN, WI 53963

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DENNIS WESTHUIS of
(Person responsible for accounts)

WAUPUN PUBLIC UTILITIES , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/1998 (Date)

MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUPUN PUBLIC UTILITIES
Utility Address: 220 N FOREST ST
P.O. BOX 431
WAUPUN, WI 53963
When was utility organized? 11/1/1894
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DONALD WESLEY VANDE ZANDE
Title: COMPTROLLER
Office Address:
220 N FOREST ST
P.O. BOX 431
WAUPUN, WI 53963
Telephone: (920) 324 - 7920
Fax Number: (920) 324 - 7922
E-mail Address: DVANDEZANDE@WPPISYS.ORG

Individual or firm, if other than utility employee, preparing this report:

Name: NONE
Title:
Office Address:

Telephone:
Fax Number:
E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & CO
Title:
Office Address: VIRCHOW, KRAUSE & CO
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398
Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532
E-mail Address:
Date of most recent audit report: 1/28/1998
Period covered by most recent audit: 1/1/97 TO 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS M WESTHUIS
Title: MANAGER
Office Address:
220 N FOREST ST
P.O. BOX 431
WAUPUN, WI 53963
Telephone: (920) 324 - 7920
Fax Number: (920) 324 - 7922
E-mail Address: DWESTHUIS@WPPISYS.ORG

Name of utility commission/committee:

Names of members of utility commission/committee:

WILLIAM J BILLE, ALDERMAN
ROBERT R CORE, COMMISSIONER
JAMES A DE YOUNG, ALDERMAN
MR HOWARD A HUENICK, COMMISSION PRESIDENT
JOHN S SCHLOM, COMMISSIONER
JODIE A STEGER, ALDERPERSON
EDWARD B SWAN, COMMISSION SECRETARY

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:
Title:
Telephone:
Fax Number:
E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,336,222	5,039,101	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,425,077	3,987,417	2
Depreciation Expense (403)	300,571	281,594	3
Amortization Expense (404-407)	0		4
Taxes (408)	253,891	251,471	5
Total Operating Expenses	**4,979,539**	**4,520,482**	
Net Operating Income	**356,683**	**518,619**	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	**356,683**	**518,619**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	259	(5,050)	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	74,648	82,878	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	**74,907**	**77,828**	
Total Income	**431,590**	**596,447**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	**0**	**0**	
Income Before Interest Charges	**431,590**	**596,447**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)	3,471	3,560	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	169,746	176,506	17
Other Interest Expense (431)	0	270	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	**173,217**	**180,336**	
Net Income	**258,373**	**416,111**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,398,639	4,982,528	20
Balance Transferred from Income (433)	258,373	416,111	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	**5,657,012**	**5,398,639**	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	**0**	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	**0**	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	**0**	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	**0**	
Interest and Dividend Income (419):		
Electric	46,267	5
Water	28,381	6
Total (Acct. 419):	**74,648**	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	**0**	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	**0**	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	**0**	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	**0**	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	**0**	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	**0**	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	**0**	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		15,401			**15,401**	**1**
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		15,142			**15,142**	**2**
Payroll					**0**	**3**
Materials					**0**	**4**
Taxes					**0**	**5**
Other (list by major classes):						
NONE					**0**	**6**
Total costs and expenses	**0**	**15,142**	**0**	**0**	**15,142**	
Net income (or loss)	**0**	**259**	**0**	**0**	**259**	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,067,823	4,268,399	0	0	**5,336,222**	**1**
Less: interdepartmental sales	0	90,463	0		**90,463**	**2**
Less: interdepartmental rents	0	0	0		**0**	**3**
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	**4**
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0		**0**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**1,067,823**	**4,177,936**	**0**	**0**	**5,245,759**	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	181,012	25,391	**206,403**	**1**
Electric operating expenses	198,889	27,899	**226,788**	**2**
Gas operating expenses			**0**	**3**
Heating operating expenses			**0**	**4**
Sewer operating expenses	255,484	35,838	**291,322**	**5**
Merchandising and jobbing			**0**	**6**
Other nonutility expenses			**0**	**7**
Water utility plant accounts	13,697	1,921	**15,618**	**8**
Electric utility plant accounts	99,656	13,979	**113,635**	**9**
Gas utility plant accounts			**0**	**10**
Heating utility plant accounts			**0**	**11**
Sewer utility plant accounts	10,891	1,528	**12,419**	**12**
Accum. prov. for depreciation of water plant	337	47	**384**	**13**
Accum. prov. for depreciation of electric plant	8,825	1,238	**10,063**	**14**
Accum. prov. for depreciation of gas plant			**0**	**15**
Accum. prov. for depreciation of heating plant			**0**	**16**
Accum. prov. for depreciation of sewer plant	4,498	631	**5,129**	**17**
Clearing accounts	108,472	(108,472)	**0**	**18**
All other accounts			**0**	**19**
Total Payroll	**881,761**	**0**	**881,761**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	12,174,096	11,369,661	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,356,033	3,184,378	2
Net Utility Plant	**8,818,063**	**8,185,283**	
Utility Plant Acquisition Adjustments (117-118)	396,306	376,527	3
Other Utility Plant Adjustments (119)	(201,065)	(175,596)	4
Total Net Utility Plant	**9,013,304**	**8,386,214**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	**0**	**0**	
Investment in Municipality (123)	0		7
Other Investments (124)	0		8
Special Funds (125-128)	903,875	1,225,980	9
Total Other Property and Investments	**903,875**	**1,225,980**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	51,525	2,486	10
Special Deposits (132-134)	0		11
Working Funds (135)	1,000	1,000	12
Temporary Cash Investments (136)	39,983	174,404	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	449,961	392,121	15
Other Accounts Receivable (143)	58,077	86,125	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,332	7,119	18
Materials and Supplies (151-163)	205,889	209,998	19
Prepayments (165)	0		20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	**811,767**	**873,253**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	35,529	39,000	24
Other Deferred Debits (182-186)	149,247	194,709	25
Total Deferred Debits	**184,776**	**233,709**	
Total Assets and Other Debits	**10,913,722**	**10,719,156**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	496,225	411,291	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,657,012	5,398,639	28
Total Proprietary Capital	**6,153,237**	**5,809,930**	
LONG-TERM DEBT			
Bonds (221-222)	0		29
Advances from Municipality (223)	2,837,336	2,990,142	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	**2,837,336**	**2,990,142**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	416,353	473,239	33
Payables to Municipality (233)	0		34
Customer Deposits (235)	4,975	2,375	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	70,579	74,643	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	(1,997)	(108)	40
Miscellaneous Current and Accrued Liabilities (242)	154,781	159,991	41
Total Current and Accrued Liabilities	**644,691**	**710,140**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0		44
Total Deferred Credits	**0**	**0**	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	**0**	**0**	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,278,458	1,208,944	49
Total Liabilities and Other Credits	**10,913,722**	**10,719,156**	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,111,103	0	0	6,006,006	**1**
Utility Plant Purchased or Sold (102)					**2**
Utility Plant in Process of Reclassification (103)					**3**
Utility Plant Leased to Others (104)					**4**
Property Held for Future Use (105)					**5**
Completed Construction not Classified (106)					**6**
Construction Work in Progress (107)	56,987				**7**
Total Utility Plant	6,168,090	0	0	6,006,006	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,322,729	0	0	2,033,304	**8**
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					**9**
Accumulated Provision for Depreciation of Property Held for Future Use (113)					**10**
Accumulated Provision for Amortization of Utility Plant in Service (114)					**11**
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					**12**
Accumulated Provision for Amortization of Property Held for Future Use (116)					**13**
Total Accumulated Provision	1,322,729	0	0	2,033,304	
Net Utility Plant	4,845,361	0	0	3,972,702	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,241,575	1,942,801			**3,184,376**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	112,088	188,483			**300,571**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,935				**6,935**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,883	8,577			**10,460**	10
Other credits (specify):						11
common plant	12,493	36,682			**49,175**	12
Total credits	**133,399**	**233,742**	**0**	**0**	**367,141**	13
Debits during year						14
Book cost of plant retired	49,607	126,173			**175,780**	15
Cost of removal	2,638	17,066			**19,704**	16
Other debits (specify):						17
					0	18
Total debits	**52,245**	**143,239**	**0**	**0**	**195,484**	19
Balance End of Year	**1,322,729**	**2,033,304**	**0**	**0**	**3,356,033**	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of $5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	**0**	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	**0**	
Balance end of year	**0**	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					**0**		**1**
Fuel stock expenses (152)					**0**		**2**
Plant mat. & oper. sup. (154)			165,927		**165,927**	174,057	**3**
Total Electric Utility					**165,927**	**174,057**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**165,927**	**174,057**	**1**
Water utility (154)	39,962	35,941	**2**
Sewer utility (154)			**3**
Heating utility (154)			**4**
Gas utility (154)			**5**
Merchandise (155)			**6**
Other materials & supplies (156)			**7**
Stores expense (163)			**8**
Total Materials and Supplies	**205,889**	**209,998**	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
Debt issuance costs on water bonds	3,471	w181	35,529	**1**
Total			**35,529**	
Unamortized premium on debt (251)				
NONE				**2**
Total			**0**	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	411,291	1
Changes during year (explain):		
City paid for TIF construction	84,934	2
Balance end of year	**496,225**	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	**1**
Net amount of bonds outstanding December 31:				**0**	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
WATER REVENUE BOND	03/01/1993	03/01/2013	6.00%	2,215,000	**1**
WATER STATE TRUST FUND	10/19/1994	03/15/2004	5.00%	207,470	**2**
ELECTRIC STATE TRUST FUND	10/19/1994	03/15/2004	5.00%	414,866	**3**
Total for Account 223				**2,837,336**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	124,397	2
Charged electric department expense	129,493	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	**253,890**	
Taxes paid during year:		
County, state and local taxes	207,189	6
Social Security taxes	38,645	7
PSC Remainder Assessment	6,254	8
Other (explain):		
Wisconsin Gross Receipts Tax	1,802	9
Total payments and other debits	**253,890**	
Balance end of year	**0**	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				**0**	**1**
Subtotal	**0**	**0**	**0**	**0**	
Advances from Municipality (223)					
Water Bonds	46,906	137,718	138,918	**45,706**	**2**
Electric State Fund Loan	18,353	21,250	23,171	**16,432**	**3**
Water State Fund Loan	9,163	10,625	11,586	**8,202**	**4**
Customer Deposits	221	153	135	**239**	**5**
Subtotal	**74,643**	**169,746**	**173,810**	**70,579**	
Other Long-Term Debt (224)					
NONE				**0**	**6**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE				**0**	**7**
Subtotal	**0**	**0**	**0**	**0**	
Total	**74,643**	**169,746**	**173,810**	**70,579**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	972,159	236,785				**1,208,944**	1
Add credits during year:							
For Services	12,332					**12,332**	2
For Mains	21,043	36,139				**57,182**	3
Other (specify):							
NONE						**0**	4
Deduct charges (specify):							
NONE						**0**	5
Balance End of Year	**1,005,534**	**272,924**	**0**	**0**	**0**	**1,278,458**	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						**0**	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	**0**	
Other Investments (124):		
NONE		2
Total (Acct. 124):	**0**	
Sinking Funds (125):		
Water Reserve Fund #663-7	222,142	3
Water Depreciation Fund #664-5	61,993	4
Electric & water O & M Account #660-2	381,814	5
Total (Acct. 125):	**665,949**	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	**0**	
Other Special Funds (128):		
Electric & Water Surplus Funds #661-0	113,495	7
Water Debt Retirement Acct # 662-9	124,431	8
Total (Acct. 128):	**237,926**	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	**0**	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	**0**	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	88,662	12
Electric	361,299	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	**449,961**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		**17**
Other (specify):		
Electric Invoices & Assessments	36,194	**18**
Water Invoices & Assessments	21,883	**19**
Total (Acct. 143):	**58,077**	
Receivables from Municipality (145):		
Tax roll accounts	5,332	**20**
Total (Acct. 145):	**5,332**	
Prepayments (165):		
NONE		**21**
Total (Acct. 165):	**0**	
Extraordinary Property Losses (182):		
NONE		**22**
Total (Acct. 182):	**0**	
Preliminary Survey and Investigation Charges (183):		
NONE		**23**
Total (Acct. 183):	**0**	
Clearing Accounts (184):		
NONE		**24**
Total (Acct. 184):	**0**	
Temporary Facilities (185):		
NONE		**25**
Total (Acct. 185):	**0**	
Miscellaneous Deferred Debits (186):		
Water Misc Deferred Debit	149,247	**26**
Total (Acct. 186):	**149,247**	
Payables to Municipality (233):		
NONE		**27**
Total (Acct. 233):	**0**	
Other Deferred Credits (253):		
NONE		**28**
Total (Acct. 253):	**0**	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,940,214	5,771,573	0	0	**11,711,787**	**1**
Materials and Supplies	37,951	169,992	0	0	**207,943**	**2**
Other (specify):						
NONE					**0**	**3**
Less Average:						
Reserve for Depreciation	1,282,152	1,988,052	0	0	**3,270,204**	**4**
Customer Advances for Construction					**0**	**5**
Contributions in Aid of Construction	988,846	254,854	0	0	**1,243,700**	**6**
Other (specify):						
NONE					**0**	**7**
Average Net Rate Base	**3,707,167**	**3,698,659**	**0**	**0**	**7,405,826**	
Net Operating Income	220,198	136,485	0	0	**356,683**	**8**
Net Operating Income as a percent of Average Net Rate Base	**5.94%**	**3.69%**	**N/A**	**N/A**	**4.82%**	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	453,758	**1**
Appropriated Earned Surplus	0	**2**
Unappropriated Earned Surplus	5,527,825	**3**
Other (Specify):		
NONE		**4**
Total Average Proprietary Capital	**5,981,583**	
Net Income		
Net Income	258,373	**5**
Percent Return on Proprietary Capital	**4.32%**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

adjusted cash acct 131 5.00 so balance sheet would balance
Sewer portion of common plant in service
Sewer portion of Accum Prov for common plant

Identification and Ownership (Page iv)

December 10, 1998

Mr. Donald Vande Zande, Comptroller
Waupun Public Utilities
220 North Forest Street
Post Office Box 431
Waupun, WI 53963-0431

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-6290-JPL

Dear Mr. Vande Zande:

Page W-8, line 36, column (c), reports a $4,560 addition to Account 391.1, Computer Equipment. This is an account which was previously not used by the water utility. A depreciation rate of 25.00 percent is authorized for Account 391.1, effective January 1, 1998. The rate of 25.00 percent is based upon service life of four years and no net salvage. If you have any questions, please contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\Waupun.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,057,999	**1**
Total Sales of Water	**1,057,999**	
Other Operating Revenues		
Forfeited Discounts (470)	793	**2**
Miscellaneous Service Revenues (471)	318	**3**
Rents from Water Property (472)	0	**4**
Interdepartmental Rents (473)	0	**5**
Other Water Revenues (474)	8,713	**6**
Amortization of Construction Grants (475)	0	**7**
Total Other Operating Revenues	**9,824**	
Total Operating Revenues	**1,067,823**	
Operation and Maintenenance Expenses		
Source of Supply Expense (600-617)	25,345	**8**
Pumping Expenses (620-633)	95,442	**9**
Water Treatment Expenses (640-652)	233,753	**10**
Transmission and Distribution Expenses (660-678)	63,769	**11**
Customer Accounts Expenses (901-905)	50,562	**12**
Sales Expenses (910)	0	**13**
Administrative and General Expenses (920-932)	142,269	**14**
Total Operation and Maintenenance Expenses	**611,140**	
Other Operating Expenses		
Depreciation Expense (403)	112,088	**15**
Amortization Expense (404-407)		**16**
Taxes (408)	124,397	**17**
Total Other Operating Expenses	**236,485**	
Total Operating Expenses	**847,625**	
NET OPERATING INCOME	**220,198**	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential	2,734	123,310	507,235	4
Commercial	311	42,457	131,591	5
Industrial	15	67,600	129,534	6
Total Metered Sales to General Customers (461)	**3,060**	**233,367**	**768,360**	
Private Fire Protection Service (462)	15		5,596	7
Public Fire Protection Service (463)	1		261,846	8
Other Sales to Public Authorities (464)	25	6,477	22,197	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	**3,101**	**239,844**	**1,057,999**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	261,846	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**261,846**	
Forfeited Discounts (470):		
Customer late payment charges	793	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**793**	
Miscellaneous Service Revenues (471):		
Water service turn-ons	318	7
Total Miscellaneous Service Revenues (471)	**318**	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	**0**	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,935	10
Other (specify):		
Other Water Sales	1,678	11
Bad Check Fee	100	12
Total Other Water Revenues (474)	**8,713**	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	**0**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	25,345	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	**25,345**	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	56,502	17
Pumping Labor and Expenses (624)	33,975	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,278	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	96	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	2,591	25
Total Pumping Expenses	**95,442**	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	41,691	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	33,672	28
Miscellaneous Expenses (643)	1,383	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	157,007	33
Total Water Treatment Expenses	**233,753**	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	8,975	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	135	42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,095	43
Maintenance of Transmission and Distribution Mains (673)	22,779	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	7,926	46
Maintenance of Meters (676)	13,523	47
Maintenance of Hydrants (677)	8,336	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	**63,769**	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	13,124	50
Meter Reading Labor (902)	12,804	51
Customer Records and Collection Expenses (903)	24,634	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	**50,562**	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,214	56
Office Supplies and Expenses (921)	26,950	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	10,836	59
Property Insurance (924)	4,013	60
Injuries and Damages (925)	8,077	61
Employee Pensions and Benefits (926)	69,186	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	465	65
Rents (931)		66
Maintenance of General Plant (932)	4,528	67
Total Administrative and General Expenses	**142,269**	
Total Operation and Maintenance Expenses	**611,140**	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	Wisconsin Administrative Code	113,479	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		**113,479**	
Social Security	Gross Payroll	9,605	3
PSC Remainder Assessment	Revenue	1,313	4
Other (specify): NONE			5
Total tax expense		**124,397**	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.282913	0.262969			3
County tax rate	mills		8.260066	5.445989			4
Local tax rate	mills		11.226876	10.415156			5
School tax rate	mills		12.157157	11.300153			6
Voc. school tax rate	mills		1.995715	1.855029			7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		**33.922727**	**29.279296**			10
Less: state credit	mills		2.282828	2.127379			11
Net tax rate	mills		**31.639899**	**27.151917**			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**11.226876**	**10.415156**			14
Combined School Tax Rate	mills		**14.152872**	**13.155182**			15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		**25.379748**	**23.570338**			17
Total Tax Rate	mills		**33.922727**	**29.279296**			18
Ratio of Local and School Tax to Total	dec.		**0.748164**	**0.805017**			19
Total tax net of state credit	mills		**31.639899**	**27.151917**			20
Net Local and School Tax Rate	mills		**23.671819**	**21.857761**			21
Utility Plant, Jan. 1	$	**5,812,068**	2,906,034	2,906,034			22
Materials & Supplies	$	**35,940**	17,970	17,970			23
Subtotal	$	**5,848,008**	**2,924,004**	**2,924,004**			24
Less: Plant Outside Limits	$	**0**					25
Taxable Assets	$	**5,848,008**	**2,924,004**	**2,924,004**			26
Assessment Ratio	dec.		0.706900	0.760500			27
Assessed Value	$	**4,290,683**	**2,066,978**	**2,223,705**			28
Net Local & School Rate	mills		**23.671819**	**21.857761**			29
Tax Equiv. Computed for Current Year	$	**97,534**	**48,929**	**48,605**			30
Tax Equivalent per 1994 PSC Report	$	113,479					31
Any lower tax equivalent as authorized by municipality (see note 6)	$						32 33
Tax equiv. for current year (see note 6)	$	**113,479**					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	742		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	167,973		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	207,515		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	**376,230**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	1,200		12
Structures and Improvements (321)	214,649		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	27,130		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	103,266	14,853	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	**346,245**	**14,853**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25,334		21
Structures and Improvements (331)	220,865		22
Water Treatment Equipment (332)	297,512	1,736	23
Total Water Treatment Plant	**543,711**	**1,736**	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,404		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			**742**	**4**
Structures and Improvements (311)			**0**	**5**
Collecting and Impounding Reservoirs (312)			**0**	**6**
Lake, River and Other Intakes (313)			**0**	**7**
Wells and Springs (314)			**167,973**	**8**
Infiltration Galleries and Tunnels (315)			**0**	**9**
Supply Mains (316)			**207,515**	**10**
Other Water Source Plant (317)			**0**	**11**
Total Source of Supply Plant	**0**	**0**	**376,230**	
PUMPING PLANT				
Land and Land Rights (320)			**1,200**	**12**
Structures and Improvements (321)			**214,649**	**13**
Boiler Plant Equipment (322)			**0**	**14**
Other Power Production Equipment (323)	27,130		**0**	**15**
Steam Pumping Equipment (324)			**0**	**16**
Electric Pumping Equipment (325)	1,397		**116,722**	**17**
Diesel Pumping Equipment (326)			**0**	**18**
Hydraulic Pumping Equipment (327)			**0**	**19**
Other Pumping Equipment (328)			**0**	**20**
Total Pumping Plant	**28,527**	**0**	**332,571**	
WATER TREATMENT PLANT				
Land and Land Rights (330)			**25,334**	**21**
Structures and Improvements (331)			**220,865**	**22**
Water Treatment Equipment (332)	986		**298,262**	**23**
Total Water Treatment Plant	**986**	**0**	**544,461**	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			**7,404**	**24**
Structures and Improvements (341)			**0**	**25**

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	542,925		26
Transmission and Distribution Mains (343)	2,657,220	254,061	27
Fire Mains (344)			28
Services (345)	447,810	55,281	29
Meters (346)	275,178	21,748	30
Hydrants (348)	267,456	21,631	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	**4,197,993**	**352,721**	
GENERAL PLANT			
Land and Land Rights (389)	20,000		33
Structures and Improvements (390)	4,854		34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)		4,560	36
Transportation Equipment (392)	7,135		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	7,913	700	39
Laboratory Equipment (395)	3,768		40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	**43,670**	**5,260**	
Total utility plant in service directly assignable	**5,507,849**	**374,570**	
Common Utility Plant Allocated to Water Department	261,477	21,285	46
Total utility plant in service	**5,769,326**	**395,855**	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			**542,925**	**26**
Transmission and Distribution Mains (343)			**2,911,281**	**27**
Fire Mains (344)			**0**	**28**
Services (345)			**503,091**	**29**
Meters (346)	15,498		**281,428**	**30**
Hydrants (348)	1,120		**287,967**	**31**
Other Transmission and Distribution Plant (349)			**0**	**32**
Total Transmission and Distribution Plant	**16,618**	**0**	**4,534,096**	
GENERAL PLANT				
Land and Land Rights (389)			**20,000**	**33**
Structures and Improvements (390)			**4,854**	**34**
Office Furniture and Equipment (391)			**0**	**35**
Computer Equipment (391.1)			**4,560**	**36**
Transportation Equipment (392)			**7,135**	**37**
Stores Equipment (393)			**0**	**38**
Tools, Shop and Garage Equipment (394)			**8,613**	**39**
Laboratory Equipment (395)	398		**3,370**	**40**
Power Operated Equipment (396)			**0**	**41**
Communication Equipment (397)			**0**	**42**
SCADA Equipment (397.1)			**0**	**43**
Miscellaneous Equipment (398)			**0**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**398**	**0**	**48,532**	
Total utility plant in service directly assignable	**46,529**	**0**	**5,835,890**	
Common Utility Plant Allocated to Water Department	3,078	(4,471)	**275,213**	**46**
Total utility plant in service	**49,607**	**(4,471)**	**6,111,103**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	42,341		4,938	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	26,492		4,233	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	**68,833**		**9,171**	
PUMPING PLANT				
Structures and Improvements (321)	64,303	3.06%	6,568	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	27,065	5.00%		10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	78,618	5.00%	5,500	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	**169,986**		**12,068**	
WATER TREATMENT PLANT				
Structures and Improvements (331)	115,780	2.75%	6,074	16
Water Treatment Equipment (332)	163,710	3.24%	9,652	17
Total Water Treatment Plant	**279,490**		**15,726**	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	103,346	1.86%	10,131	19
Transmission and Distribution Mains (343)	225,618	1.10%	30,634	20
Fire Mains (344)				21
Services (345)	118,855	2.20%	10,460	22
Meters (346)	100,090	6.00%	16,660	23
Hydrants (348)	40,335	1.69%	4,693	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	**588,244**		**72,578**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					**0**	**1**
312					**0**	**2**
313					**0**	**3**
314					**47,279**	**4**
315					**0**	**5**
316					**30,725**	**6**
317					**0**	**7**
	0	**0**	**0**	**0**	**78,004**	
321					**70,871**	**8**
322					**0**	**9**
323	27,130				**(65)**	**10**
324					**0**	**11**
325	1,397				**82,721**	**12**
326					**0**	**13**
327					**0**	**14**
328					**0**	**15**
	28,527	**0**	**0**	**0**	**153,527**	
331					**121,854**	**16**
332	986				**172,376**	**17**
	986	**0**	**0**	**0**	**294,230**	
341					**0**	**18**
342					**113,477**	**19**
343			262		**256,514**	**20**
344					**0**	**21**
345					**129,315**	**22**
346	15,498	473	1,283		**102,062**	**23**
348	1,120	2,165			**41,743**	**24**
349					**0**	**25**
	16,618	**2,638**	**1,545**	**0**	**643,111**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	2,460	2.50%	121	**26**
Office Furniture and Equipment (391)				**27**
Computer Equipment (391.1)		0.50%		**28**
Transportation Equipment (392)	4,976	10.00%	664	**29**
Stores Equipment (393)				**30**
Tools, Shop and Garage Equipment (394)	3,478	6.67%	551	**31**
Laboratory Equipment (395)	2,167	5.88%	210	**32**
Power Operated Equipment (396)				**33**
Communication Equipment (397)				**34**
SCADA Equipment (397.1)				**35**
Miscellaneous Equipment (398)				**36**
Other Tangible Property (399)				**37**
Total General Plant	**13,081**		**1,546**	
Total accum. prov. directly assignable	**1,119,634**		**111,089**	
Common Utility Plant Allocated to Water Department	121,941		20,427	**38**
Total accum. prov. for depreciation	**1,241,575**		**131,516**	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					**2,581**	**26**
391					**0**	**27**
391.1					**0**	**28**
392					**5,640**	**29**
393					**0**	**30**
394					**4,029**	**31**
395	398				**1,979**	**32**
396					**0**	**33**
397					**0**	**34**
397.1					**0**	**35**
398					**0**	**36**
399					**0**	**37**
	398	**0**	**0**	**0**	**14,229**	
	46,529	**2,638**	**1,545**	**0**	**1,183,101**	
	3,078		338		**139,628**	**38**
	49,607	**2,638**	**1,883**	**0**	**1,322,729**	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			32,180	**32,180**	1
February			29,936	**29,936**	2
March			33,364	**33,364**	3
April			32,261	**32,261**	4
May			32,759	**32,759**	5
June			34,132	**34,132**	6
July			33,303	**33,303**	7
August			32,494	**32,494**	8
September			31,032	**31,032**	9
October			33,187	**33,187**	10
November			29,605	**29,605**	11
December			31,102	**31,102**	12
Total for year	**0**	**0**	**385,355**	**385,355**	

Less: Measured or estimated water used in main flushing and water treatment during year	43,747	13
Less: Other utility use	80,133	14
Other utility use explanation: Water main leaks, service leaks, misc sales for swim pools and blacktoppers, flushiong sewer and water mains and hydrants, city use for community center, parks, sewer flusher, street sweeper, fire trai		15
Water pumped into distribution system	**261,475**	16
Less: Water sold	239,844	17
Losses and unaccounted for	**21,631**	18
Percent unaccounted for to the nearest whole percent (%)	**8%**	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:		20
Maximum gallons pumped by all methods in any one day during reporting year	1,488	21
Date of maximum: 2/3/1997		22
Cause of maximum: Water Main Break		23
Minimum gallons pumped by all methods in any one day during reporting year	636	24
Date of minimum: 7/6/1997		25
Total KWH used for pumping for the year	1	26
If water is purchased:Vendor Name:		27
Point of Delivery:		28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BACK OF PLANT	1	965	10	0	Yes	**1**
FRONT OF PLANT	2	611	12	262	Yes	**2**
REINHARDT STREET	3	794	12	195	Yes	**3**
WEST SPRING STREET	4	850	12	598	Yes	**4**

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	BACK OF PLANT	FRONT OF PLANT	REINHARDT STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1901	1916	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	1,050	650	8
Pump Motor or				9
Standby Engine Mfr	UNKNOWN	UNKNOWN	UNKNOWN	10
Year Installed	1901	1916	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	B1	B2	14
Location	WEST SPRING STREET	BACK OF PLANT	WATER PLANT	15
Purpose	P	B	B	16
Destination	T	R	R	17
Pump Manufacturer	AMERICAN	LAYNE	LAYNE	18
Year Installed	1992	1966	1972	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,250	1,000	750	21
Pump Motor or				22
Standby Engine Mfr	UNKNOWN	UNKNOWN	UNKNOWN	23
Year Installed	1992	1966	1972	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	100	50	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	B3			1
Location	WATER PLANT			2
Purpose	B			3
Destination	R			4
Pump Manufacturer	LAYNE			5
Year Installed	1972			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	750			8
Pump Motor or				9
Standby Engine Mfr	UNKNOWN			10
Year Installed	1972			11
Type	ELECTRIC			12
Horsepower	50			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or				22
Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CENTRAL TOWER	LARGE-PLANT	SMALL- PLANT	1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	ET	R	R	5
Year constructed	1966	1941	1972	6
Primary material (earthen, steel,				7
concrete, other)	STEEL	CONCRETE	CONCRETE	8
Elevation difference in feet				9
(See Headnote 3.)	123	0	0	10
Total capacity in gallons	250,000	500,000	32,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)				14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)				17
Filters, type (gravity, pressure,				18
other, none)				19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)				22
Is a corrosion control chemical				23
used (yes, no)?				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WEST END TOWER			1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	ET			5
Year constructed	1992			6
Primary material (earthen, steel,				7
concrete, other)	STEEL			8
Elevation difference in feet				9
(See Headnote 3.)	148			10
Total capacity in gallons	400,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	LIQUID			14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	CENTRAL FACILITIES			17
Filters, type (gravity, pressure,				18
other, none)	GRAVITY			19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	2.0000			22
Is a corrosion control chemical				23
used (yes, no)?	Y			24
Is water fluoridated (yes, no)?	Y			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	2,910	0	0	0	**2,910**	**1**
M	D	1.500	240	0	0	0	**240**	**2**
M	D	3.000	382	0	0	0	**382**	**3**
M	D	4.000	36,415	0	900		**35,515**	**4**
M	D	6.000	99,359	271	0	0	**99,630**	**5**
M	D	8.000	83,334	3,416	0	0	**86,750**	**6**
M	D	10.000	15,174	2,306	0	0	**17,480**	**7**
M	D	12.000	14,638	612	0	0	**15,250**	**8**
Total Within Municipality			**252,452**	**6,605**	**900**	**0**	258,157	
Total Utility			**252,452**	**6,605**	**900**	**0**	258,157	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
   d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,138				1,138		1
M	0.750	1,254				1,254		2
M	1.000	631				631		3
M	1.250	22				22		4
M	1.500	26				26		5
M	2.000	55				55		6
M	3.000	2				2		7
M	4.000	7				7		8
M	6.000	11				11		9
M	8.000	13				13		10
Total Utility		**3,159**	**0**	**0**	**0**	**3,159**	**0**	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,727	96	161	0	**2,662**	350	**1**
0.750	436	60	22	0	**474**	159	**2**
1.000	48	10	13	0	**45**	34	**3**
1.500	38	8	5	0	**41**	12	**4**
2.000	51	0	14	0	**37**	11	**5**
3.000	4	0	0	0	**4**	0	**6**
4.000	2	0	0	0	**2**	0	**7**
6.000	1	0	0	0	**1**	0	**8**
8.000	1	0	0	0	**1**	0	**9**
Total:	**3,308**	**174**	**215**	**0**	**3,267**	**566**	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,379	139	0	1	0	143	**2,662**	**1**
0.750	384	48	4	1	0	37	**474**	**2**
1.000	3	28	3	4	0	7	**45**	**3**
1.500	0	28	2	6	0	5	**41**	**4**
2.000	0	21	4	5	0	7	**37**	**5**
3.000	0	1	1	1	0	1	**4**	**6**
4.000	0	0	2	0	0	0	**2**	**7**
6.000	0	0	0	1	0	0	**1**	**8**
8.000	0	0	0	1	0	0	**1**	**9**
Total:	**2,766**	**265**	**16**	**20**	**0**	**200**	**3,267**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
   a. Fire hydrants normally have a lead size of 6 inches or greater.
   b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	**1**
Within Municipality	347	10	2	0	355	**2**
Total Fire Hydrants	**347**	**10**	**2**	**0**	**355**	
Flushing Hydrants						
					0	**3**
Total Flushing Hydrants	**0**	**0**	**0**	**0**	**0**	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	20
Number of distribution system valves end of year:	577
Number of distribution valves operated during year:	69

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

The city of Waupun is locateed in two counties, with Main St seperating the two counties. The property value is not seperated by tax district. Therefore we average the two tax rates and assessment ratios, and bill the tax on total property.

Water Utility Plant in Service (Page W-08)

Transferred a pick-up to electric dept $4471
Electric pumping Equipment- softstart pump for pumping to towers $14,853
Other power operated Equipment- retired a standby generator $27130
Additions to Common Plant- Portable Generator $21,285
Water Services- Additions only Have not reconciled detail plant on water services, scheduled for summer of 1998

Accumulated Provision for Depreciation - Water (Page W-10)

COULDN'T GET OUT OF BOX WITHOUT PUTTING A NUMBER IN
INDIVIDUAL RATES ON EQUIPMENT
WILL ADJUST OUT IN 1998

Water Mains (Page W-17)

Found error in 1991 report

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	4,240,508	**1**
Total Sales of Electricity	**4,240,508**	
Other Operating Revenues		
Forfeited Discounts (450)	2,533	**2**
Miscellaneous Service Revenues (451)	1,329	**3**
Sales of Water and Water Power (453)	0	**4**
Rent from Electric Property (454)	22,986	**5**
Interdepartmental Rents (455)	0	**6**
Other Electric Revenues (456)	1,043	**7**
Total Other Operating Revenues	**27,891**	
Total Operating Revenues	**4,268,399**	
Operation and Maintenenance Expenses		
Power Production Expenses (500-557)	3,317,161	**8**
Transmission Expenses (560-573)	2,386	**9**
Distribution Expenses (580-598)	230,836	**10**
Customer Accounts Expenses (901-905)	65,409	**11**
Sales Expenses (911-916)	3,784	**12**
Administrative and General Expenses (920-932)	194,361	**13**
Total Operation and Maintenenance Expenses	**3,813,937**	
Other Expenses		
Depreciation Expense (403)	188,483	**14**
Amortization Expense (404-407)	0	**15**
Taxes (408)	129,494	**16**
Total Other Expenses	**317,977**	
Total Operating Expenses	**4,131,914**	
NET OPERATING INCOME	**136,485**	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Forfeited Discounts	2,533	1
Total Forfeited Discounts (450)	**2,533**	
Miscellaneous Service Revenues (451):		
Electric Turn Ons	1,329	2
Total Miscellaneous Service Revenues (451)	**1,329**	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	**0**	
Rent from Electric Property (454):		
Rental of Poles	22,986	4
Total Rent from Electric Property (454)	**22,986**	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
Sales tax Discount	1,043	6
Total Other Electric Revenues (456)	**1,043**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
Total Steam Power Generation Expenses	**0**	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)		14
Water for Power (536)		15
Hydraulic Expenses (537)		16
Electric Expenses (538)		17
Miscellaneous Hydraulic Power Generation Expenses (539)		18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)		22
Maintenance of Electric Plant (544)		23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
Total Hydraulic Power Generation Expenses	**0**	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)		25
Fuel (547)		26
Generation Expenses (548)		27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	**0**	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	3,317,161	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	**3,317,161**	
Total Power Production Expenses	**3,317,161**	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	2,386	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	**2,386**	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	18,345	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		**51**
Station Expenses (582)	19,605	**52**
Overhead Line Expenses (583)	9,783	**53**
Underground Line Expenses (584)	6,926	**54**
Street Lighting and Signal System Expenses (585)	24,023	**55**
Meter Expenses (586)	15,990	**56**
Customer Installations Expenses (587)		**57**
Miscellaneous Distribution Expenses (588)		**58**
Rents (589)		**59**
Maintenance Supervision and Engineering (590)		**60**
Maintenance of Structures (591)		**61**
Maintenance of Station Equipment (592)	2,913	**62**
Maintenance of Overhead Lines (593)	110,060	**63**
Maintenance of Underground Lines (594)	984	**64**
Maintenance of Line Transformers (595)	22,141	**65**
Maintenance of Street Lighting and Signal Systems (596)		**66**
Maintenance of Meters (597)	66	**67**
Maintenance of Miscellaneous Distribution Plant (598)		**68**
Total Distribution Expenses	**230,836**	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	17,898	**69**
Meter Reading Expenses (902)	16,334	**70**
Customer Records and Collection Expenses (903)	31,177	**71**
Uncollectible Accounts (904)		**72**
Miscellaneous Customer Accounts Expenses (905)		**73**
Total Customer Accounts Expenses	**65,409**	
SALES EXPENSES		
Supervision (911)		**74**
Demonstrating and Selling Expenses (912)		**75**
Advertising Expenses (913)	3,784	**76**

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than $10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		**77**
Total Sales Expenses	**3,784**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,613	**78**
Office Supplies and Expenses (921)	36,364	**79**
Administrative Expenses Transferred -- Credit (922)		**80**
Outside Services Employed (923)	11,254	**81**
Property Insurance (924)	10,273	**82**
Injuries and Damages (925)	5,726	**83**
Employee Pensions and Benefits (926)	110,862	**84**
Regulatory Commission Expenses (928)		**85**
Duplicate Charges -- Credit (929)		**86**
Miscellaneous General Expenses (930)	725	**87**
Rents (931)		**88**
Maintenance of General Plant (932)	544	**89**
Total Administrative and General Expenses	**194,361**	
Total Operation and Maintenance Expenses	**3,813,937**	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	Wiscosnin Administrative Code	93,571	1
Social Security	Gross Payroll	29,180	2
Wisconsin Gross Receipts Tax	Total Revenue	1,802	3
PSC Remainder Assessment	Operating Revenue	4,941	4
Other (specify): NONE			5
Total tax expense		**129,494**	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.282913	0.262969			3
County tax rate	mills		8.260066	5.445989			4
Local tax rate	mills		11.226876	10.415156			5
School tax rate	mills		12.157157	11.300153			6
Voc. school tax rate	mills		1.995715	1.855029			7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		**33.922727**	**29.279296**			10
Less: state credit	mills		2.282828	2.127379			11
Net tax rate	mills		**31.639899**	**27.151917**			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**11.226876**	**10.415156**			14
Combined School Tax Rate	mills		**14.152872**	**13.155182**			15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		**25.379748**	**23.570338**			17
Total Tax Rate	mills		**33.922727**	**29.279296**			18
Ratio of Local and School Tax to Total	dec.		**0.748164**	**0.805017**			19
Total tax net of state credit	mills		**31.639899**	**27.151917**			20
Net Local and School Tax Rate	mills		**23.671819**	**21.857761**			21
Utility Plant, Jan. 1	$	**5,557,594**	2,778,797	2,778,797			22
Materials & Supplies	$	**174,058**	87,029	87,029			23
Subtotal	$	**5,731,652**	**2,865,826**	**2,865,826**			24
Less: Plant Outside Limits	$	**166,748**	83,374	83,374			25
Taxable Assets	$	**5,564,904**	**2,782,452**	**2,782,452**			26
Assessment Ratio	dec.		0.706900	0.760500			27
Assessed Value	$	**4,082,970**	**1,966,915**	**2,116,055**			28
Net Local & School Rate	mills		**23.671819**	**21.857761**			29
Tax Equiv. Computed for Current Year	$	**92,813**	**46,560**	**46,252**			30
Tax Equivalent per 1994 PSC Report	$	93,571					31
Any lower tax equivalent as authorized by municipality (see note 5)	$						32 33
Tax equiv. for current year (see note 5)	$	**93,571**					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	**0**	**0**	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	**0**	**0**	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	**0**	**0**	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	**0**	**0**	
TRANSMISSION PLANT			
Land and Land Rights (350)			25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Boiler Plant Equipment (312)			**0**	**6**
Engines and Engine Driven Generators (313)			**0**	**7**
Turbogenerator Units (314)			**0**	**8**
Accessory Electric Equipment (315)			**0**	**9**
Miscellaneous Power Plant Equipment (316)			**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			**0**	**11**
Structures and Improvements (331)			**0**	**12**
Reservoirs, Dams and Waterways (332)			**0**	**13**
Water Wheels, Turbines and Generators (333)			**0**	**14**
Accessory Electric Equipment (334)			**0**	**15**
Miscellaneous Power Plant Equipment (335)			**0**	**16**
Roads, Railroads and Bridges (336)			**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			**0**	**18**
Structures and Improvements (341)			**0**	**19**
Fuel Holders, Producers and Accessories (342)			**0**	**20**
Prime Movers (343)			**0**	**21**
Generators (344)			**0**	**22**
Accessory Electric Equipment (345)			**0**	**23**
Miscellaneous Power Plant Equipment (346)			**0**	**24**
Total Other Production Plant	**0**	**0**	**0**	
TRANSMISSION PLANT				
Land and Land Rights (350)			**0**	**25**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	**0**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	6,768		34
Structures and Improvements (361)	99,733		35
Station Equipment (362)	872,805		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	715,283	105,307	38
Overhead Conductors and Devices (365)	885,153	160,939	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	727,806	91,702	41
Line Transformers (368)	550,477	11,861	42
Services (369)	452,296	36,734	43
Meters (370)	220,579	8,722	44
Installations on Customers' Premises (371)	7,887	102	45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	278,148	45,656	47
Total Distribution Plant	**4,816,935**	**461,023**	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)	5,150	2,325	50
Computer Equipment (391.1)			51
Transportation Equipment (392)	230,064	55,384	52
Stores Equipment (393)	336		53
Tools, Shop and Garage Equipment (394)	19,098	10,138	54
Laboratory Equipment (395)	10,431	22,050	55
Power Operated Equipment (396)	45,903		56
Communication Equipment (397)			57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**0**	**27**
Towers and Fixtures (354)			**0**	**28**
Poles and Fixtures (355)			**0**	**29**
Overhead Conductors and Devices (356)			**0**	**30**
Underground Conduit (357)			**0**	**31**
Underground Conductors and Devices (358)			**0**	**32**
Roads and Trails (359)			**0**	**33**
Total Transmission Plant	**0**	**0**	**0**	
DISTRIBUTION PLANT				
Land and Land Rights (360)			**6,768**	**34**
Structures and Improvements (361)			**99,733**	**35**
Station Equipment (362)			**872,805**	**36**
Storage Battery Equipment (363)			**0**	**37**
Poles, Towers and Fixtures (364)	7,223		**813,367**	**38**
Overhead Conductors and Devices (365)	12,236		**1,033,856**	**39**
Underground Conduit (366)			**0**	**40**
Underground Conductors and Devices (367)	8,177		**811,331**	**41**
Line Transformers (368)	56,239		**506,099**	**42**
Services (369)	2,048		**486,982**	**43**
Meters (370)	3,352		**225,949**	**44**
Installations on Customers' Premises (371)	289		**7,700**	**45**
Leased Property on Customers' Premises (372)			**0**	**46**
Street Lighting and Signal Systems (373)	10,315		**313,489**	**47**
Total Distribution Plant	**99,879**	**0**	**5,178,079**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**48**
Structures and Improvements (390)			**0**	**49**
Office Furniture and Equipment (391)			**7,475**	**50**
Computer Equipment (391.1)			**0**	**51**
Transportation Equipment (392)	19,625	17,888	**283,711**	**52**
Stores Equipment (393)			**336**	**53**
Tools, Shop and Garage Equipment (394)			**29,236**	**54**
Laboratory Equipment (395)	1,867		**30,614**	**55**
Power Operated Equipment (396)			**45,903**	**56**
Communication Equipment (397)			**0**	**57**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,320		**58**
Other Tangible Property (399)			**59**
Total General Plant	**312,302**	**89,897**	
Total utility plant in service directly assignable	**5,129,237**	**550,920**	
Common Utility Plant Allocated to Electric Department	407,904	33,206	**60**
Total utility plant in service	**5,537,141**	**584,126**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Miscellaneous Equipment (398)			**1,320**	**58**
Other Tangible Property (399)			**0**	**59**
Total General Plant	**21,492**	**17,888**	**398,595**	
Total utility plant in service directly assignable	**121,371**	**17,888**	**5,576,674**	
Common Utility Plant Allocated to Electric Department	4,802	(6,976)	**429,332**	**60**
Total utility plant in service	**126,173**	**10,912**	**6,006,006**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)				1
Boiler Plant Equipment (312)				2
Engines and Engine Driven Generators (313)				3
Turbogenerator Units (314)				4
Accessory Electric Equipment (315)				5
Miscellaneous Power Plant Equipment (316)				6
Total Steam Production Plant	**0**		**0**	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)				7
Reservoirs, Dams and Waterways (332)				8
Water Wheels, Turbines and Generators (333)				9
Accessory Electric Equipment (334)				10
Miscellaneous Power Plant Equipment (335)				11
Roads, Railroads and Bridges (336)				12
Total Hydraulic Production Plant	**0**		**0**	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)				13
Fuel Holders, Producers and Accessories (342)				14
Prime Movers (343)				15
Generators (344)				16
Accessory Electric Equipment (345)				17
Miscellaneous Power Plant Equipment (346)				18
Total Other Production Plant	**0**		**0**	
TRANSMISSION PLANT				
Structures and Improvements (352)				19
Station Equipment (353)				20
Towers and Fixtures (354)				21
Poles and Fixtures (355)				22
Overhead Conductors and Devices (356)				23
Underground Conduit (357)				24
Underground Conductors and Devices (358)				25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

See attached schedule footnote.

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	**0**		**0**	
DISTRIBUTION PLANT				
Structures and Improvements (361)	76,204	2.56%	2,194	27
Station Equipment (362)	401,882	2.86%	24,962	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	270,831	4.17%	31,890	30
Overhead Conductors and Devices (365)	234,921	3.33%	31,952	31
Underground Conduit (366)				32
Underground Conductors and Devices (367)	155,183	3.33%	25,627	33
Line Transformers (368)	123,397	3.33%	17,592	34
Services (369)	177,363	4.50%	21,134	35
Meters (370)	95,187	3.33%	6,644	36
Installations on Customers' Premises (371)	632	5.00%	390	37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	98,018	4.78%	13,424	39
Total Distribution Plant	**1,633,618**		**175,809**	
GENERAL PLANT				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)		0.20%		41
Computer Equipment (391.1)	621	20.00%	761	42
Transportation Equipment (392)	87,266	10.00%	11,998	43
Stores Equipment (393)	166	5.00%	17	44
Tools, Shop and Garage Equipment (394)	9,401	6.67%	1,612	45
Laboratory Equipment (395)	7,416	5.00%	1,026	46
Power Operated Equipment (396)	13,044	10.00%	1,990	47
Communication Equipment (397)				48
Miscellaneous Equipment (398)	1,040	5.00%	85	49
Other Tangible Property (399)				50
Total General Plant	**118,954**		**17,489**	
Total accum. prov. directly assignable	**1,752,572**		**193,298**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					**0**	**26**
	0	**0**	**0**	**0**	**0**	
361					**78,398**	**27**
362					**426,844**	**28**
363					**0**	**29**
364	7,223	3,767	1,380		**293,111**	**30**
365	12,236	7,921	3,516		**250,232**	**31**
366					**0**	**32**
367	8,177	871	156		**171,918**	**33**
368	56,239				**84,750**	**34**
369	2,048	2,418	555		**194,586**	**35**
370	3,352		287		**98,766**	**36**
371	289				**733**	**37**
372					**0**	**38**
373	10,315	2,089	91		**99,129**	**39**
	99,879	**17,066**	**5,985**	**0**	**1,698,467**	
390					**0**	**40**
391					**0**	**41**
391.1					**1,382**	**42**
392	19,625		2,065		**81,704**	**43**
393					**183**	**44**
394					**11,013**	**45**
395	1,867				**6,575**	**46**
396					**15,034**	**47**
397					**0**	**48**
398					**1,125**	**49**
399					**0**	**50**
	21,492	**0**	**2,065**	**0**	**117,016**	
	121,371	**17,066**	**8,050**	**0**	**1,815,483**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department	190,229		31,867	**51**
Total accum. prov. for depreciation	**1,942,801**		**225,165**	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
	4,802		527		**217,821**	**51**
	126,173	**17,066**	**8,577**	**0**	**2,033,304**	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned: Net Additions During Year (b)	Miles of Pole Line Owned: Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.15	180.58	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
Underground	6.17	42.94	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		9.99	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	**0**	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	**0**	9
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	98	12
Total	**99**	13
Total customers on rural lines at end of year	**99**	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01	14,283	Monday	01/13/1997	10:00	8,018	1
February	02	14,171	Tuesday	02/04/1997	12:00	7,052	2
March	03	13,964	Monday	03/24/1997	11:00	7,570	3
April	04	14,067	Monday	04/07/1997	11:00	7,227	4
May	05	14,085	Monday	05/05/1997	12:00	7,143	5
June	06	17,631	Tuesday	06/24/1997	14:00	7,888	6
July	07	18,054	Wednesday	07/16/1997	15:00	8,533	7
August	08	15,953	Wednesday	08/27/1997	14:00	8,055	8
September	09	15,467	Friday	09/19/1997	12:00	7,748	9
October	10	15,264	Tuesday	10/07/1997	12:00	7,863	10
November	11	14,072	Monday	11/24/1997	10:00	7,465	11
December	12	14,544	Thursday	12/18/1997	18:00	7,984	12
Total		**181,555**				**92,546**	

System Name WISCONSIN PUBLIC POWER INC

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01						13
February	02						14
March	03						15
April	04						16
May	05						17
June	06						18
July	07						19
August	08						20
September	09						21
October	10						22
November	11						23
December	12						24
Total		**0**				**0**	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01						25
February	02						26
March	03						27
April	04						28
May	05						29
June	06						30
July	07						31
August	08						32
September	09						33
October	10						34
November	11						35
December	12						36
Total		**0**				**0**	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01						37
February	02						38
March	03						39
April	04						40
May	05						41
June	06						42
July	07						43
August	08						44
September	09						45
October	10						46
November	11						47
December	12						48
Total		**0**				**0**	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01						49
February	02						50
March	03						51
April	04						52
May	05						53
June	06						54
July	07						55
August	08						56
September	09						57
October	10						58
November	11						59
December	12						60
Total		**0**				**0**	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01						61
February	02						62
March	03						63
April	04						64
May	05						65
June	06						66
July	07						67
August	08						68
September	09						69
October	10						70
November	11						71
December	12						72
Total		**0**				**0**	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		**0**	7
Purchases		92,546	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**92,546**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		88,988	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		**0**	23
Total Sold and Used		**88,988**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		3,558	27
Total Energy Losses		**3,558**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**3.8446%**	29
Total Disposition of Energy		**92,546**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
Residential Sales	Rg-1	3,446	27,878	**1**
Security Lighting	Rl-1	59	57	**2**
Total Sales for Residential Sales		**3,505**	**27,935**	
Commercial & Industrial				
Commercial	Cg-1	416	9,257	**3**
Small Industrial	Cp-1	37	12,848	**4**
Large Industrial	Cp-2	8	14,260	**5**
Huge Industrial	Cp-3	2	22,560	**6**
Municipal Water Plant	Mp-1	11	1,689	**7**
Total Sales for Commercial & Industrial		**474**	**60,614**	
Public Street & Highway Lighting				
CityStreet Lighting	Ms-1	1	438	**8**
Total Sales for Public Street & Highway Lighting		**1**	**438**	
Sales for Resale				
NONE				**9**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**3,980**	**88,987**	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,626,200	(60,120)	**1,566,080**	**1**
		5,594	(132)	**5,462**	**2**
0	**0**	**1,631,794**	**(60,252)**	**1,571,542**	
		553,838	(21,181)	**532,657**	**3**
36,497		599,695	(27,033)	**572,662**	**4**
34,366	39,861	614,492	(32,799)	**581,693**	**5**
49,991	51,894	875,325	(51,888)	**823,437**	**6**
		95,247	(4,784)	**90,463**	**7**
120,854	**91,755**	**2,738,597**	**(137,685)**	**2,600,912**	
		69,060	(1,006)	**68,054**	**8**
0	**0**	**69,060**	**(1,006)**	**68,054**	
				0	**9**
0	**0**	**0**	**0**	**0**	
120,854	**91,755**	**4,439,451**	**(198,943)**	**4,240,508**	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)		(b)		(c)		
Name of Vendor		WPPI		WPPI		1
Point of Delivery		Behind Wastewater Pl		WP&L Sub Station		2
Type of Power Purchased (firm, dump, etc.)		Firm		Firm		3
Voltage at Which Delivered		69,000		69,000		4
Point of Metering		Behind Wastewater Pl		WP&L Sub		5
Total of 12 Monthly Maximum Demands -- kW		1		181,555		6
Average load factor		**0.0000%**		**69.8260%**		7
Total Cost of Purchased Power		0		3,317,161		8
Average cost per kWh		**0.0000**		**0.0358**		9
On-Peak Hours (if applicable)		7:00 - 21:00		7:00-21:00		10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	0	0	4,025	3,993	12
	February	0	0	3,557	3,494	13
	March	0	0	3,658	3,912	14
	April	0	0	3,745	3,482	15
	May	0	0	3,613	3,530	16
	June	0	0	3,928	3,960	17
	July	0	0	4,270	4,263	18
	August	0	0	3,865	4,190	19
	September	0	0	3,877	3,871	20
	October	0	0	4,135	3,728	21
	November	0	0	3,421	4,044	22
	December	0	0	3,990	3,993	23
	Total kWh (000)	**0**	**0**	**46,084**	**46,460**	24
						25
						26
						27

		(d)		(e)		
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)		Total (b)	
Name of Plant			1
Unit Identification			2
Type of Generation			3
kWh Net Generation (000)		0	4
Is Generation Metered or Estimated?			5
Is Exciter & Station Use Metered or Estimated?			6
60-Minute Maximum Demand--kW (est. if not meas.)		0	7
Date and Hour of Such Maximum Demand			8
Load Factor			9
Maximum Net Generation in Any One Day		0	10
Date of Such Maximum			11
Number of Hours Generators Operated			12
Maximum Continuous or Dependable Capacity--kW		0	13
Is Plant Owned or Leased?			14
Total Production Expenses		0	15
Cost per kWh of Net Generation ($)			16
Monthly Net Generation --- kWh (000):	January	0	17
	February	0	18
	March	0	19
	April	0	20
	May	0	21
	June	0	22
	July	0	23
	August	0	24
	September	0	25
	October	0	26
	November	0	27
	December	0	28
Total kWh (000)		0	29
Gas Consumed--Therms		0	30
Average Cost per Therm Burned ($)		0.0000	31
Fuel Oil Consumed Barrels (42 gal.)		0	32
Average Cost per Barrel of Oil Burned ($)			33
Specific Gravity			34
Average BTU per Gallon			35
Lubricating Oil Consumed--Gallons		0	36
Average Cost per Gallon ($)			37
kWh Net Generation per Gallon of Fuel Oil			38
kWh Net Generation per Gallon of Lubr. Oil			39
Does plant produce steam for heating or other			40
purposes in addition to elec. generation?			41
Coal consumed--tons (2,000 lbs.)		0	42
Average Cost per Ton ($)			43
Kind of Coal Used			44
Average BTU per Pound			45
Water Evaporated--Thousands of Pounds		0	46
Is Water Evaporated, Metered or Estimated?			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.			49
Based on Total Coal Used at Plant			50
Based on Coal Used Solely in Electric Generation			51
Average BTU per kWh Net Generation			52
Total Cost of Fuel (Oil and/or Coal)			53
per kWh Net Generation ($)			54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Boilers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maximum Steam Pressure (1000 lbs./hr.) (h)	
none	0							1
						Total	0	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
none	0						1
					Total	0	

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
									1
			Total	0	0	0	0	0	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators

Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity kW (k)	Rated Unit Capacity kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
							1
	Total	0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
none	0	a	0	0				1
						Total	0	

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)			
									1
			Total	0	0	0	0	0	

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation (b)	(c)	(d)	(e)	(f)	
Name of Substation	Comtech	Industrial	Main	South	West	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	2	1	1	4
Capacity of Transformers in kVA	5,000	5,000	10,000	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10
						11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation (h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25
						26

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation (n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,914	803	43,589	1
Acquired during year	111	28	1,836	2
Total	**4,025**	**831**	**45,425**	3
Retired during year	55	55	5,755	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	**3,970**	**776**	**39,670**	6
Number end of year accounted for as follows:				7
In customers' use	3,890	704	34,486	8
In utility's use	0			9
Inactive transformers on system				10
Locked meters on customers' premises	0			11
In stock	80	72	5,184	12
Total end of year	**3,970**	**776**	**39,670**	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	300	1	1,260	**1**
Mercury Vapor	175	50	40,500	**2**
Sodium Vapor	100	377	180,960	**3**
Sodium Vapor	150	1	720	**4**
Total		**429**	**223,440**	
Ornamental				
Mercury Vapor	175	19	15,390	**5**
Sodium Vapor	100	1	480	**6**
Sodium Vapor	150	76	54,720	**7**
Sodium Vapor	250	132	150,480	**8**
Total		**228**	**221,070**	
Other				
Incandescent	300	13	16,380	**9**
Mercury Vapor	175	16	12,960	**10**
Sodium Vapor	50	31	7,440	**11**
Total		**60**	**36,780**	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

TRANSFERRED A PICK-UP FROM ONE DEPT TO ANOTHER

Accumulated Provision for Depreciation - Electric (Page E-08)

ERROR-COULD NOT GET OUT UNLESS I PUT NUMBER IN
TRANSPORTATION EQUIP IS ON INDIVIDUAL RATES
power oper equip is on individual rates